

**UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION**

MENDY GORODETSKY and
132, L.L.C.,

Petitioners,

v.

CASE NO: 08-mc-50341

UNITED STATES OF AMERICA,

Respondent.

ORDER ADOPTING MAGISTRATE JUDGE'S REPORT AND RECOMMENDATION

This matter was referred to United States Magistrate Judge Paul J. Komives pursuant to 28 U.S.C. §636(b)(1)(B) and Local Rule 72.1. In his August 6, 2008 report, the magistrate judge recommends that this court grant respondent's motion to dismiss for lack of subject-matter jurisdiction.

No objections have been filed pursuant to 28 U.S.C. § 636(b)(1)(C), thus further appeal rights are waived.¹ Having reviewed the file and the Report, the court concludes that the findings and conclusions of the Magistrate Judge are correct and ADOPTS the same for purposes of this Order.

ORDER

¹ The failure to object to the magistrate judge's report releases the court from its duty to independently review the motion. *Thomas v. Arn*, 474 U.S. 140, 149 (1985). Any objection was due with the ten days of service, Fed.R.Civ.P.6(e). No objection has been filed as of the date of this order.

IT IS ORDERED that, for the reasons set forth in the Magistrate Judge's Report and Recommendation, the Respondent's Motion to Dismiss for Lack of Subject-Matter Jurisdiction is **GRANTED**.

S/Robert H. Cleland
ROBERT H. CLELAND
UNITED STATES DISTRICT JUDGE

Dated: October 1, 2008

I hereby certify that a copy of the foregoing document was mailed to counsel of record on this date, October 1, 2008, by electronic and/or ordinary mail.

S/Lisa Wagner
Case Manager and Deputy Clerk
(313) 234-5522

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